In the Matter of the Petition

of

WALL STREET RACQUET CLUB, INC.

AFFIDAVIT OF MAILING

State of New York County of Albany

John Huhn , being duly sworn, deposes and says that the is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 13 day of September , 1978, the served the within Notice of Default Order by (certified) mail upon Wall Street Racquet Club, Inc.

(xepresentative xof) the petitioner in the within proceeding,
by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed
as follows: Wall Street Racquet Club, Inc.
Pier 13 East River

New York, NY 10005

and by depositing same enclosed in a postpaid properly addressed wrapper in a (post office or official depository) under the exclusive care and custody of the United States Postal Service within the State of New York.

That deponent further says that the said addressee is the (representative prixibe) petitioner herein and that the address set forth on said wrapper is the last known address of the (representative prixibe) petitioner.

John Huhn

Sworn to before me this

13 day of September , 1978.

TA-3 (2/76)

In the Matter of the Petition

of

WALL STREET RACQUET CLUB, INC.

AFFIDAVIT OF MAILING

State of New York County of Albany

John Huhn , being duly sworn, deposes and says that whe is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 13 day of September , 1978, whe served the within Notice of Default Order by (certified) mail upon Michael Wind

(representative of) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Michael Wind

c/o Wall Street Racquet
Pier 13 East River
New York, NY 10005

and by depositing same enclosed in a postpaid properly addressed wrapper in a (post office or official depository) under the exclusive care and custody of the United States Postal Service within the State of New York.

That deponent further says that the said addressee is the (representative of the) petitioner herein and that the address set forth on said wrapper is the last known address of the (representative of the) petitioner.

John Huhn

Sworn to before me this

13 day of September , 1978



THOMAS H. LYNCH

STATE OF NEW YORK STATE TAX COMMISSION TAX APPEALS BUREAU ALBANY, NEW YORK 12227

September 13, 1978

ADDRESS YOUR REPLY TO

TELEPHONE: (518) 457-1723

Wall Street Racquet Club, Inc. Pier 13 East River New York, NY 10005

Gentlemen:

Please take notice of the Default Order of the State Tax Commission enclosed herewith.

Please take further notice that pursuant to Section(s) 1090 of the Tax Law, any proceeding in court to review an adverse decision must be commenced within 4 months from the date of this notice.

Inquiries concerning the computation of tax due or refund allowed in accordance with this decision or concerning any other matter relative hereto may be addressed to the undersigned. They will be referred to the proper party for reply.

Very truly yours,

Enc.

Michael Alexander Supervising Tax Hearing Officer

cc: Petitioner's Representative:

Taxing Bureau's Representative:

STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition

of

WALL STREET RACQUET CLUB. INC.

DEFAULT ORDER

for Redetermination of Deficiency or for Refund of Corporation Franchise Taxes under Article(x)9-A of the Tax Law for the Year(x) Ended September 30, 1974.

Petitioner(x), Wall Street Racquet Club, Inc., Pier 13 East River,

New York, New York 10005 filed a petition for redetermination of deficiency

or for refund of corporation franchise taxes under Article(x)

9-A of the Tax Law for the year(x) 1974

A formal hearing on the petition was scheduled before

William Dean, Hearing Officer , at the offices of the State

Tax Commission, Two World Trade Center, New York, New York,

on April 12, 1978 at 1:15 P.M. . Notice of said formal

hearing was given to petitioner(s) and petitioner(s) representative,

Michael Wind . Petitioner(s) or petitioner(s) representative did

not appear at the formal hearing . A default has been duly noted.

Now on motion of the attorney for the Department of Taxation and Finance, it is

ORDERED that the petition of WALL STREET RACQUET CLUB, INC. be and the same is hereby denied.

DATED: Albany, New York
September 13, 1978

FRESIDENT

COMMISS IONER

TATE TAX COMMISSION

COMMISSIONER